

PVA OFFICE
ALLOWABLE EXPENDITURES

The Auditor of Public Accounts (APA) has established guidelines for allowable expenditures of county officials. These guidelines are published in Technical Audit Bulletins #93-001 and 93-002 and are incorporated into the Kentucky Administrative Regulations by 45 KAR 1:070. In accordance with these guidelines, the Department of Revenue (DOR) and the PVA Administrative and Support Branch in the Finance and Administration Cabinet have established guidelines, for the allowable and non-allowable expenditures to be followed by Property Valuation Administrators (PVA). These guidelines supersede all other policies or guidelines previously established and currently being followed. Failure to comply with this policy shall be subject to report by the Auditor of Public Accounts as a audit comment defined in the afore mentioned Technical Audit Bulletins and relating to Ky. Const. S 173; KRS 61.190 and 132.601(1); and Funk v Milliken, 317 S.W.2d 499 (KY 1958).

When determining what constitutes an allowable expense, the following criteria should be met:

- **Necessary for the office use**
- **Beneficial to the public/county**
- **Not personal in nature, and**
- **Reasonable in amount and content**

ALLOWABLE EXPENDITURES

- Membership dues to the IAAO (International Association of Assessing Officers) and the PVA Association.
- Fees for Multiple Listing Services.
- Employee Educational Assistance Program (EAP) for Deputies, prior approval from Executive Director of the Office of Property Valuation
- Educational Courses approved by the Department of Revenue.
- Shirts worn by office personnel in carrying out their daily duties. The clothing cannot have an individual's name on it; only the office's name.
- Janitorial supplies.
- Office supplies used only in the office. These items can have the office's name on it but individual's names are not allowed.
- Business Cards
- Name Badges
- Advertising for the Public which is prior approved by the Department of Revenue for Educational Purposes, only (i.e. Homestead Exemptions, Assessment Appeal) and in the name of the office and not an individual.

NON-ALLOWABLE EXPENDITURES

- Charitable or civic membership dues
- Contributions of any nature, including the Chamber of Commerce.
- Realtor's License Fee.
- Professional Appraiser's License fee.
- Refreshments regularly provided for employees including drinking water, coffee, soft drinks, or snacks.
- Gifts
- Business or personal entertainment
- Meals with the exception of those consumed while traveling on legitimate business per 200 KAR 2:006
- Flowers for funerals, retirement, birthdays, etc.
- Decorations.
- Parking or speeding tickets
- Contributions of any nature.
- Articles of clothing bearing the name of an employee or PVA.
- Advertising involving an employee or the name of PVA
- Office supplies, such as pens, pencils, pad of paper, which bear the name of an employee or PVA.
- Any purchase or activity from which personal gain is derived
- Expenditures without proper and accurate supporting documentation

Direct questions relating to expenditures not listed above to the Branch Manager of the PVA Administrative and Support Branch in the Finance and Administration Cabinet.